

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 0219-01
Bill No.: SB 49
Subject: Transportation; Transportation Dept.; Revenue Dept.; Taxation and Revenue -
Sales and Use
Type: Original
Date: February 10, 2011

Bill Summary: Would create special rules for the formation of transportation development districts to operate mass transportation systems.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.

This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Total Estimated Net Effect on FTE	0	0	0

☐ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2012	FY 2013	FY 2014
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of the State Courts Administrator**, the **Office of State Treasurer**, the **Department of Revenue**, the **Department of Transportation**, the **Department of Economic Development**, the **City of Kansas City**, the **City of West Plains**, and the **Bi-State Development Agency**, assume the proposal would not have a fiscal impact on their organizations.

Officials from the **Office of Administration, Division of Budget and Planning (BAP)** assume this proposal would not result in additional costs or savings to their organization. BAP officials also assume the proposal could have a slight positive impact on Total State Revenue (TSR).

BAP officials stated that the proposal would authorize the creation of Transportation Development Districts (TDD) for the purpose of operating public mass transit systems. The TDD could impose sales or property taxes upon approval by the qualified voters within the TDD, which would be collected by the Department of Revenue (DOR). Sales tax revenue collected would be deposited into the newly created "Public Mass Transportation Development District Sales Tax Trust Fund". DOR would be authorized to impose a 1% collection fee to be deposited into the state General Revenue Fund, which would increase TSR slightly.

Officials from **St. Louis County** assume this proposal could result in a cost to the County. The establishment of a Transit Transportation Development District (TDD) could limit the ability for that area to establish a roadway improvement TDD because the tax rate for a Transit TDD would encumber part or all of the allowed TDD tax load on an area (up to 1%). St. Louis County officials estimated the cost at \$5 million.

Officials from the **City of St. Louis**, and the **Kansas City Area Transit Authority** did not respond to our request for fiscal impact.

Oversight assumes this proposal is permissive in nature and would not create a fiscal impact by itself.

<u>FISCAL IMPACT - State Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2012 (10 Mo.)	FY 2013	FY 2014
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation appears to have no fiscal impact.

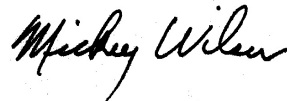
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of the State Courts Administrator
Office of the State Treasurer
Office of Administration
 Division of Budget and Planning
Department of Economic Development
Department of Revenue
Department of Transportation
St. Louis County
City of Kansas City
City of West Plains
Bi-State Development Agency

NOT RESPONDING:

City of St. Louis
Kansas City Area Transit Authority

A handwritten signature in black ink that reads "Mickey Wilson". The signature is fluid and cursive, with the first name "Mickey" and last name "Wilson" clearly distinguishable.

Mickey Wilson, CPA
Director
February 10, 2011